

IN THE CLAIMS

Please amend the claims as follows:

1. (previously presented) A cost processing system for determining a transaction cost of an item, the system comprising:

department logic to define one or more departments which produce cost-driving transactions;

allocation logic to define an allocation of business expenditures attributable to each department;

item logic to obtain a number of items transacted in each department; and

cost logic to determine the transaction cost of the item in each of the departments transacting the item based on the allocation of business expenditures to each of the departments and the number of items transacted in each of the departments,

wherein the department logic defines a department for transacting the item if the item is supplied with a value-added feature, and

whereby determining the transaction cost of the item accounts for supplier-related costs.

2. (previously presented) The cost processing system of claim 1 further comprising time period logic to define a time period for determining the transaction cost of the item.

3. (previously presented) The cost processing system of claim 2 further comprising an interface for a user to define the time period, define the one or more departments, and define the allocation of the business expenditures to the departments.

4. (previously presented) The cost processing system of claim 1 further comprising expenditure logic to obtain data on the business expenditures.

5. (previously presented) The cost processing system of claim 1 wherein the department logic comprises logic for defining a physical space measurement associated with each of the departments.

6. (original) The cost processing system of claim 1 wherein the allocation logic comprises logic to define the allocation of business expenditures to each of the departments based on at least one of a predetermined monetary amount and a proportion of the business expenditures.

7. (previously presented) The cost processing system of claim 5 wherein the allocation logic comprises logic to define the allocation of business expenditures to each of the departments based on at least one of the physical space measurement of each department, a predetermined monetary amount, and a proportion of the business expenditures.

8. (previously presented) The cost processing system of claim 1 wherein the cost logic to determine the transaction cost of the item comprises:

logic to sum the business expenditures allocated to each department transacting the item;
and

logic to divide the sum for each department transacting the item by the number of items transacted in the respective departments to obtain the transaction cost of the item in each of the respective departments.

9. (previously presented) The cost processing system of claim 8 wherein the cost logic further comprises logic to sum the transaction cost of the item in each of the departments transacting the item, to obtain the transaction cost of the item to a business.

10. (original) The system of claim 1 wherein the system is embodied as a computer software product having computer-readable instructions.

11. (previously presented) A cost processing system for determining a transaction cost of an item, the system comprising:

means for defining one or more departments which produce cost-driving transactions;

means for defining an allocation of business expenditures attributable to each department;

and

means for determining the transaction cost of the item in each of the departments transacting the item based on a number of items transacted in each of the departments and the allocation of business expenditures to each of the departments,

wherein a department is defined for the item supplied with a value-added feature, and

whereby determining the transaction cost of the item accounts for supplier-related costs.

12. (previously presented) A method for determining a transaction cost of an item, the method comprising:

defining one or more departments which produce cost-driving transactions including a department for processing the item if the item is supplied with a value-added feature;

allocating business expenditures to the departments;

obtaining a number of items processed in each of the departments;

determining the transaction cost of the item in each department processing the item based on the allocation of business expenditures to each department and the number of items processed in each department; and

outputting the transaction cost.

13. (original) The method of claim 12 further comprising:

defining a time period of cost evaluation.

14. (previously presented) The method of claim 13 further comprising:

obtaining data on the business expenditures in the time period.

15. (previously presented) The method of claim 12 wherein the allocating the business expenditures to the departments is based on at least one of a predetermined monetary amount, and a proportion of the business expenditures.

16. (previously presented) The method of claim 12 further comprising:

defining a physical space measurement for each of the departments; and

wherein the allocating the business expenditures to the departments is based on at least one of a defined space requirement of each department, a monetary amount, and a proportion of the business expenditures.

17. (previously presented) The method of claim 12 wherein the transaction cost of the item is determined by:

summing the business expenditures allocated to each department processing the item to obtain a sum; and

dividing the sum by the number of items processed in each of the respective departments to obtain the transaction cost of the item for each department.

18. (previously presented) The method of claim 17 further comprising:

summing the transaction cost of the item for each department that processes the item to obtain the transaction cost of the item to a business.

19. (previously presented) An article of manufacture comprising a computer-readable medium storing a program for determining a transaction cost of an item, the program including instructions for causing a computer to:

define one or more departments which produce cost-driving transactions including a department for processing the item if the item is supplied with a value-added feature;

allocate business expenditures to the departments;

determine the transaction cost of the item in each department processing the item based on a number of items processed in each of the departments and the allocation of business expenditures to each of the departments; and

output the transaction cost.

20. (previously presented) The cost processing system of claim 1 wherein the department logic defines a department for transacting the item if the item is supplied without the value-added feature.

21. (previously presented) The cost processing system of claim 11 wherein a department is defined for the item supplied without the value-added feature.

22. (previously presented) The method of claim 12 further comprising defining a department for processing the item if the item is supplied without the value-added feature.

23. (currently amended) The article of manufacture of claim 19 where the program further includes instructions for causing the computer to define a department for processing the item if the item is supplied without the ~~value-added~~ value-added feature.

24. (previously presented) The cost processing system of claim 1, wherein the value-added feature is one of bar-coded packaging and support for electronic payment.

25. (previously presented) The method of claim 12, wherein outputting the transaction cost includes one of displaying the transaction cost, printing the transaction cost and storing the transaction cost.